

Exhibit 14
SUN MICROSYSTEMS
(in millions of U.S. dollars)

	2007	2008	2009E
Net Revenue	13,873	13,880	11,449
Cost of Sales	<u>7,608</u>	<u>7,425</u>	<u>6,718</u>
Gross Margin	6,265	6,455	4,731
Selling, General, & Administrative	3,851	3,955	3,461
Research & Development	2,008	1,834	1,648
Impairment of Goodwill	-	-	1,460
Other Operating Expense	<u>97</u>	<u>294</u>	<u>398</u>
Total Operating Expense	5,956	6,083	6,967
Operating Income	309	372	(2,236)
EBIT*(1-T)	201	242	(1,453)
NET PPE	1,504	1,611	1,616
Change in NET PPE		107	5
NWC	1,142	1,485	1,093
<i>Growth of NWC</i>	8.2%	10.7%	9.5%
Change in NET WC		343	(392)
Depreciation & Amortization	517	476	474
<i>as % of Prior Year PP&E</i>	34.4%	29.5%	29.3%
Net PP&E	1,504	1,611	1,616
<i>as % of Sales</i>	10.8%	11.6%	14.1%
Without Synergy			
FCF			(1,066)
Terminal Value			
Enterprise Value			2,441

With Synergy			
Net Revenue	13,873	13,880	11,449
Cost of Sales	<u>7,608</u>	<u>7,425</u>	<u>6,718</u>
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Sun Microsystems Financial Report

RD Boyd



Sun Microsystems Financial Report:

Financial Reporting and Analysis Lawrence Revsine, 2003-03-28 *Financial Disclosure Reports of Members of the U.S. House of Representatives for the Period Between January 1, 2002 to December 31, 2002* United States. Congress House, 2003

Financial Disclosure Reports of Members of the U.S. House of Representatives for the Period Between January 1, 1999 to December 31, 1999 United States. Congress House, 2000 *Financial Reporting & Analysis* Lawrence Revsine, Daniel W.

Collins, W. Bruce Johnson, 1999 Many headlines in today's leading business publications talk about how managers are cooking the books to meet earnings targets or analysts' earnings projections. How can managers utilize the flexibility in GAAP to manipulate the numbers for their own purposes? How can analysts learn how to uncover the hidden truths behind reported accounting numbers and interpret financial statements correctly? *Financial Reporting Analysis* by Revsine, Collins, and Johnson emphasizes both the process of financial reporting and the analysis of financial statements. This book employs a true user perspective by discussing the contracting and decision implications of accounting, and this helps readers understand why accounting choices matter and to whom. Revsine, Collins, and Johnson train their readers to be good financial detectives, able to read, use, and interpret the statements and most importantly, understand how and why managers can utilize the flexibility in GAAP to manipulate the numbers for their own purposes. Extensive real-world examples are designed to build interest and expand understanding, not only of current practices but also how to make comparisons between firms. For example, see how the Regina Company's management team manipulated the numbers in the annual report to suggest a 10.9 million profit when they had actually lost 16.8 million. Chapter 1: Discover how Kmart Corporation managers used legitimate accounting means to keep a substantial portion of their leases off the balance sheet to enhance their reported return on assets and debt equity ratio, and then see how Revsine, Collins, and Johnson use financial statement footnotes to undo this accounting choice and put the numbers back onto the balance sheet. Chapter 11: See what happened at Bausch Lomb when managers treated shipments of products to distributors as final sales. Managers who have not used this text would only know how that receivables increased, whereas financial detectives learning from Revsine, Collins, and Johnson would know that something was amiss when collections slowed and receivables increased faster than sales. Chapter 7: FR A perfectly meets the guidelines for the new 150-hour requirement for CPA certification through the development of analytical and conceptual thinking, problem solving, and understanding of why accounting really matters. Moreover, because of its unique user focus and analysis orientation, this book is well suited for preparing for all levels of the Chartered Financial Analysts (CFA) exam. Readers will be better prepared for both the CPA and CFA exams because of the extensive in-chapter technical material and end-of-chapter problems and real-world cases. **REVIEWS** Partha Mohanram, NYU: This book makes a great tool to teach both Intermediate Accounting as well as Financial Statement Analysis. It is particularly useful as a single text that bridges across both these courses as we use it at NYU. Paul Zarowin, NYU: I feel that the book is excellent for both the student who is preparing for the

CPA exam and for the student who is preparing to become an analyst on Wall Street Jose Juarez The book combines solid theory with practical analysis which creates an excellent accounting foundation for the investment professional

Corporate Financial Reporting and Analysis S. David Young, Jacob Cohen, Daniel A. Bens, 2018-11-28 Corporate Financial Reporting Analysis combines comprehensive coverage and a rigorous approach to modern financial reporting with a readable and accessible style Merging traditional principles of corporate finance and accepted reporting practices with current models enable the reader to develop essential interpretation and analysis skills while the emphasis on real world practicality and methodology provides seamless coverage of both GAAP and IFRS requirements for enhanced global relevance Two decades of classroom testing among INSEAD MBA students has honed this text to provide the clearest most comprehensive model for financial statement interpretation and analysis a concise logically organized pedagogical framework includes problems discussion questions and real world case studies that illustrate applications and current practices and in depth examination of key topics clarifies complex concepts and builds professional intuition With insightful coverage of revenue recognition inventory accounting receivables long term assets M A income taxes and other principle topics this book provides both education and ongoing reference for MBA students *Financial Disclosure Reports of Members of the U.S. House of Representatives for the Period Between January 1, 1996 and December 31, 1996* United States. Congress House, 1997 *Financial Fine Print* Michelle Leder, 2003-09-10 Thirty five million individual investors jumped into the stock market for the first time during the late 1990s without asking questions about the stocks they were buying When the bubble burst and the large number of accounting scandals began to grow most investors didn t know where to turn or whom to trust Now it has become more important than ever for investors to take matters into their own hands *Financial Fine Print* Uncovering a Company s True Value lets individual investors in on the secrets that seasoned professional investors use when they evaluate a potential investment Buried deep in a company s quarterly 10 Q and annual 10 K reports are the real clues to a company s financial health the footnotes At many large companies these footnotes can run for more than 30 pages and for some corporations have doubled in the past five years making them simply too important for investors to ignore *Financial Fine Print* spells out exactly what investors need to look for within the footnotes of a company s reports in order to make better more informed decisions By using numerous examples of actual footnotes that have appeared in SEC documents the book teaches investors in easy to understand language ways to spot and avoid future Enrons and Worldcoms and Tycos and Adelphias and HealthSouths For any investor who has spent the past three years watching their investments shrink and has begun to think about getting back into the market this book provides the critical tools that investors need to know to avoid getting burned once again **Interpreting and Analyzing Financial Statements** Karen P. Schoenebeck, 2001 For Introductory Financial Accounting courses Designed for use with Harrison and Horngrens Financial Accounting 4th Edition or any financial accounting text This activity workbook helps students analyze real company financial

statement information and helps prepare students for a capstone project creating a comprehensive financial statement analysis Each activity concentrates on only one aspect of the analysis and uses data from well known corporations to pique students interest and add relevancy NEW New financial statements and data from companies currently in the news such as Pfizer Microsoft Wal Mart America Online Disney and more NEW Reorganized and expanded chapters and activities NEW More comprehensive activities related to income statements balance sheets and statement of cash flows Focus on interpretation and analysis Over 90 activities employ written exercises Internet activities and other research exercises Emphasizes the significant role ratios have in analyzing financial statements Corporate Analysis final project in four parts

Interpreting and Analyzing Financial Statements, Second Edition Karen P. Schoenebeck,2001 **Financial Reporting and Analysis** Charles H. Gibson,2001 This extensively revised eighth edition thoroughly involves students with financial statements by using real world examples It builds skills in analyzing real financial reports through statements exhibits and cases of actual companies Emphasis is placed on the analysis and interpretation of the end result of financial reporting financial statements The Wall Street Journal ,2007 Computerworld ,2004-04-12 For more than 40 years Computerworld has been the leading source of technology news and information for IT influencers worldwide Computerworld s award winning Web site Computerworld com twice monthly publication focused conference series and custom research form the hub of the world s largest global IT media network Computerworld ,2001-04-30 For more than 40 years Computerworld has been the leading source of technology news and information for IT influencers worldwide Computerworld s award winning Web site Computerworld com twice monthly publication focused conference series and custom research form the hub of the world s largest global IT media network **InfoWorld** ,2000-08-21 InfoWorld is targeted to Senior IT professionals Content is segmented into Channels and Topic Centers InfoWorld also celebrates people companies and projects InfoWorld ,1989-09-25 InfoWorld is targeted to Senior IT professionals Content is segmented into Channels and Topic Centers InfoWorld also celebrates people companies and projects A Financial History of Modern U.S. Corporate Scandals Jerry W Markham,2015-01-28 A definitive new reference on the major failures of American corporate governance at the start of the 21st century Tracing the market boom and bust that preceded Enron s collapse as well as the aftermath of that failure the book chronicles the meltdown in the telecom sector that gave rise to accounting scandals globally Featuring expert analysis of the Sarbanes Oxley legislation that was adopted in response to these scandals the author also investigates the remarkable market recovery that followed the scandals An exhaustive guide to the collapse of the Enron Corporation and other financial scandals that erupted in the wake of the market downturn of 2000 this book is an essential resource for students teachers and professionals in corporate governance finance and law **International Corporate Finance** Laurent L. Jacque,2019-10-30 As globalization is redefining the field of corporate finance international finance is now part and parcel of the basic literacy of any financial executive This is why International Corporate Finance is a must text for upper

undergraduates MBAs aspiring to careers in global financial services and budding finance professionals International Corporate Finance offers thorough coverage of the international monetary system international financing foreign exchange risk management and cross border valuation Additionally the book offers keen insight on how disintermediation deregulation and securitization are re shaping global capital markets What is different about International Corporate Finance Each chapter opens with a real life mini case to anchor theoretical concepts to managerial situations Provides simple decision rules and how to do answers to key managerial issues Cross border Mergers Acquisitions Project Finance Islamic Finance Asian Banking Finance are completely new chapters that no other textbooks currently cover Accompanied with a comprehensive instructor support package which includes case studies an Instructor s Manual PowerPoint slides Multiple Choice Questions and more

Liabilities, Liquidity, and Cash Management Dimitris N. Chorafas, 2002-10-01 This book provides a very helpful and informative insight into an aspect of finance that has become quite intricate and complex but is nevertheless very fascinating Dr Henry Kaufman President Henry Kaufman Company Inc Strategies and advice on balancing financial risk for leveraged companies In today s highly leveraged economy good liabilities management has become vitally important Entire sectors of the economy and some of the biggest financial and industrial companies face dramatic overexposure problems But adequate internal liability controls can greatly reduce risk Featuring case studies in a number of industries and examples of both proper and improper liabilities management in major organizations Liabilities Liquidity and Cash Management shows managers accountants investment advisors and other professionals who deal with liabilities and overexposure how they can implement good internal controls on liability and overexposure It provides modern tools critical strategies and timely advice specifically tailored to the needs of companies facing overexposure and debt risk in a volatile economy Topics include Loss of capitalization Derivatives Risks of globalization Sensitivity analysis gap analysis stress testing and value added solution Real time financial reporting and virtual balance sheets Liquidity management Money markets yield curves and interest rates Mismatch risk profiles Credit risk Risk in the new economy

Financial Accounting Belverd E. Needles, 2000 *Finance* Ehsan Nikbakht, 2013-02-12 This updated edition defines and explains key financial terms and discusses topics that include Business types and taxation methods The value of money over time Capital budgeting Investing and financing Dividend policy Investment decisions based on financial derivatives Financial analysis Managing working capital Analyzing financial statements Using financial software and much more Books in Barron s Business Review Series are intended mainly for classroom use and include review questions with answers They make fine supplements to main texts when included in college level business courses

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5 2 contribute to developing implementing and evaluating measures to remove barriers and improve

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web 4 2 contribute to the delivery of required training appropriate to own job role and work area 49 5 contribute to improving whs consultation and participation processes 54 5 1 contribute to the identification and assessment of barriers to

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issues in the workplace as part of their whs responsibilities which are in addition to their main duties notes 1

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web 1 contribute to the development of whs issue resolution processes 1 1 identify relevant standards whs laws and organisational policies procedures processes and systems that apply to the resolution of whs issues 1 2 review sufficiency of existing issue resolution processes and compliance with whs laws and related documentation

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web 3 contribute to whs participative processes 3 1 raise whs issues in accordance with organisation procedures within appropriate timeframes 3 2 contribute to workplace meetings workplace inspections or other consultative activities 3 3

provide assistance to workgroup members or other stakeholders to contribute to workplace safety

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web 2 contribute to whs consultation 2 1 contribute to facilitating whs consultation and participation processes according to whs laws 2 2 identify and report barriers to effective whs consultation and participation processes to required personnel according to organisational policies and procedures 2 3

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web aug 18 2022 4 access and review current whs laws relevant to organisation 1 1 access and review current whs laws relevant to organisation s hazard identification and risk control processes whs legislation can be accessed from the following sources government and local government websites whs ohs regulators safe work australia the

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web this unit describes the skills and knowledge required to contribute to setting up running and improving work health and safety whs consultation and participation processes that are prescribed in legislation

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web 1 1 contribute to determining whs regulatory requirements and standards that apply to monitoring 1 2 consult with relevant individuals and or parties to identify agents and or conditions to be measured according to organisational policies and procedures cooperates with others as part of whs monitoring processes and contributes to

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web 1 contribute to the development of whs issue resolution processes 1 1 identify relevant standards whs laws and organisational policies procedures processes and systems that apply to the resolution of whs issues 1 2 review sufficiency of existing issue resolution processes and compliance with whs laws and related documentation

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web contribute to whs risk assessment 4 1 identify individuals and or parties at risk of exposure to hazards and determine the nature severity and likelihood of potential harm 4 2 contribute to applying tools techniques and processes to identified hazards to assess risk according to risk management requirements

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web unit of competency details bsbwhs404 contribute to whs hazard identification risk assessment and risk control release 1 summary usage recommendation superseded mapping releases companion volumes unit of competency companion volume implementation guides are found in vetnet assessment requirements

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web jul 29 2020 contribute to whs processes in the work context by addressing their own health and safety addressing health and safety of others who may be affected by their actions identifying ways to keep up to date with current whs issues as they apply to workplace systems equipment and processes

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web this unit describes the performance outcomes skills and knowledge required to contribute to the implementation and maintenance of work health and safety whs consultation and participation processes in the workplace as part of a

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